## DEFENDANTS' EXHIBIT 333 Part 24 of 27

(\$ in Millions, unless otherwise noted)

Dawn Intermediate, LLC

	De	ebtor Est.			I	awn Intern	nediate, LLC				Consolid	ated	
	Во	ok Value	-1	ow\$		High \$	Low %	High %		Low \$	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds													
Cash & Cash Equivalents	\$		\$		\$	-	0.0%	0.0%	\$	191.6	\$ 191.6	100.0%	100.09
Accounts Receivable		4		-		-	0.0%	0.0%		93.3	112.0	74.5%	89.49
Inventory		-		=		-	0.0%	0.0%		(4)	4	0.0%	0.09
Prepaid Expenses & Deposits		-		-		-	0.0%	0.0%		30	-	0.0%	0.09
Property, Plant & Equipment		-				*	0.0%	0.0%		56.0	89.6	18.2%	29.1
Intangible Assets & Other Proceeds				-		-	0.0%	0.0%		45.7	78.3	4.2%	7.19
Non-Debtor Value				*			0.0%	0.0%	_	38,3	66.6	11.7%	20.39
Gross Liquidation Proceeds	\$	4,	\$	9	\$	8	0.0%	0.0%	\$	424.9	\$ 538.0	20.4%	25.85
Creditor Recovery Waterfall / Use of Proceeds													
I. Wind Down Costs													
Wind-Down Costs		n/a	\$		\$	591	n/a	n/a	\$	(63.2)	\$ (76.7)	n/a	n/a
Trustee Fees		n/a					n/a	n/a		(10.6)	(13.6)	n/a	n/a
Trustee Professionals		n/a					n/a	n/a		(7.2)	(9.2)	n/a	n/a
Total - Wind Down Costs		•	\$	- 3	\$	•	•		\$	(81.1)	\$ (99.5)		
Total Recoveries - After Wind-Down Costs		n/a	\$	ě	\$		n/a	n/a	\$	343.8	\$ 438,5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>													
Super Priority DIP Claims	\$	50.9	\$	19	\$	н.	0.0%	0.0%	\$	50.9	\$ 50.9	100.0%	100.09
Total - Super Priority	\$	50.9	\$	*	\$		0.0%	0.0%	\$	50.9	\$ 50.9	100.0%	100.09
III. PTL Claim Recoveries													
FLFO Term Loan Claims	\$	204.8	\$		\$		0.0%	0.0%	\$	204.8	\$ 204.8	100.0%	100.09
FLSO Term Loan Claims		843.4		-		*	0.0%	0.0%		60.8	146.2	7.2%	17.39
Total - PTL Claims	\$	1,048.2	\$	*	\$	9	0.0%	0.0%	\$	265.7	\$ 351.0	25.3%	33.59
IV. Non-PTL Claim Recoveries													
Non-PTL Claims	\$	879.9	5	-	\$	5,	0.0%	0.0%	\$	÷	\$ 	0.0%	0.09
Total - Non-PTL Claims	\$	879.9	\$		\$	-	0.0%	0.0%	\$	-	\$ - 7	0.0%	0.09
V. Administrative Claims													
Administrative Claims	\$	+	\$		\$	-	0.0%	0.0%	\$	27.3	\$ 36,6	17.3%	23.29
Total - Administrative Claims	\$	*	\$	- *	\$	~	0.0%	0.0%	\$	27.3	\$ 36.6	17.3%	23.29
VI. Priority Claims													
Priority Tax Claims	\$	6	\$	1,4	\$	(4)	0.0%	0.0%	\$	÷	\$ 	0.0%	0.09
Total - Priority Claims	\$	- 4	\$		\$	8)	0.0%	0.0%	\$	*	\$ - 4	0.0%	0.09
VII. General Unsecured Claims													
General Unsecured Claims	\$	3.	\$	-	\$		0.0%	0.0%	\$	-	\$	0.0%	0.0
FLSO Deficiency Claims		739,8				-	0.0%	0.0%		+	*	0.0%	0.0
Non-PTL Deficiency Claims		879.9				-	0.0%	0.0%		2		0.0%	0.0
Administrative Deficiency Claims				14			0.0%	0.0%	_	*		0.0%	0.0
Total - General Unsecured Claims	\$	1,619.7	\$		\$		0.0%	0.0%	\$	-	\$	0.0%	0.0
VIII. Other Claims / Interests													
Intercompany Claims		n/a	\$	8	\$	8	0.0%	0.0%	\$		\$ +	0.0%	0.09
Intercompany Interests		n/a		0			0.0%	0.0%		-	1.5	0.0%	0.09
Other Intercompany Interests		n/a		0		~	0.0%	0.0%		(2)		0.0%	0.0
Equity Interests		n/a		~			0.0%	0.0%		(*)		0.0%	0.0
Total - Other Claims / Interests	\$		\$	-	\$		0.0%	0.0%	\$		\$ *	0.0%	0.09
Total Recoveries	\$	3,598.7	\$		\$		0.0%	0.0%	\$	343.8	438.5	8.5%	10.99

 $<sup>{\</sup>it 1) Superpriority recoveries are entirely from SSB. Manufacturing, which holds majority of the cash \& cash equivalents.}$ 

(\$ in Millions, unless otherwise noted)

Dreamwell, Ltd.

	D	ebtor Est.				Dreamwe	II, Ltd.					Consolid	ated	
	В	ook Value	-	Low\$		High \$	Low %	High %		Low \$	- 1	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds	-													
Cash & Cash Equivalents	\$	0.0	\$	0.0	\$	0.0	100.0%	100.0%	\$	191.6	\$	191.6	100.0%	100.09
Accounts Receivable		6.7		5.0		6.0	75.0%	90.0%		93.3		112.0	74.5%	89.49
Inventory		-		8		Η.	0.0%	0.0%		-		0.2.0	0.0%	0.09
Prepaid Expenses & Deposits		5		-		8	0.0%	0.0%				2010	0.0%	0.09
Property, Plant & Equipment		****				20.4	0.0%	0.0%		56.0		89.6	18.2%	29.19
Intangible Assets & Other Proceeds Non-Debtor Value		456.6		42.4		73.1	9.3%	16.0% 0.0%		45.7 38,3		78.3 66.6	4.2% 11.7%	7.19 20.39
Gross Liquidation Proceeds	\$	463.3	\$	47.4	\$	79.1	10.2%	17.1%	\$	424.9	\$	538.0	20.4%	25.89
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	(7.1)	5	(11.3)	n/a	n/a	\$	(63.2)	4	(76.7)	n/a	n/a
Trustee Fees		n/a	-	(1.2)		(2.0)	n/a	n/a	*	(10.6)	7	(13.6)	n/a	n/a
Trustee Professionals		n/a		(0.8)		(1.4)	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs			\$	(9.0)	\$	(14.6)			\$	(81.1)	\$	(99.5)		
Total Recoveries - After Wind-Down Costs		n/a	\$	38.4	\$	64.5	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	. 9	\$	Ψ.	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$		\$	8	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	14.1	\$	8.1	6.9%	4.0%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		24.3	1	56.4	2.9%	6.7%		60.8	n.	146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	38.4	\$	64.5	3.7%	6.2%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	5	4	\$	0.	0.0%	0.0%	\$	ž,	\$	-	0.0%	0.09
Total - Non-PTL Claims	\$	879.9	\$		\$		0.0%	0.0%	\$	-	\$	-	0.0%	0.09
V. Administrative Claims														
Administrative Claims	\$	+	\$		\$	+1	0.0%	0.0%	\$	27.3	\$	36,6	17.3%	23.2%
Total - Administrative Claims	\$		\$		\$		0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$		\$	1,4	\$	54	0.0%	0.0%	\$	Ψ.	\$		0.0%	0.0%
Total - Priority Claims	\$	-	\$		\$		0.0%	0.0%	\$	-	\$	- 6	0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	3	\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.0%
FLSO Deficiency Claims		739,8					0.0%	0.0%		-			0.0%	0.0%
Non-PTL Deficiency Claims		879.9				-	0.0%	0.0%		(2)			0.0%	0.0%
Administrative Deficiency Claims				19			0.0%	0.0%		- 0			0.0%	0.0%
Total - General Unsecured Claims	\$	1,619.7	\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.0%
VIII. Other Claims / Interests														
Intercompany Claims		n/a	\$	8	\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Intercompany Interests		n/a		0			0.0%	0.0%		-		- 1	0.0%	0.0%
Other Intercompany Interests		n/a		-		~	0.0%	0.0%		~		-	0.0%	0.0%
Equity Interests  Total - Other Claims / Interests	\$	n/a	\$	-	\$	- 0	0.0%	0.0%	\$		\$	-	0.0%	0.0%
Total - Other Claims / Interests	*		à.	2	>		0.0%	0.0%	3		>		0.0%	0.0%
Total Recoveries	\$	3,598.7	\$	38.4	\$	64.5	1.1%	1.8%	\$	343.8	\$	438.5	8.5%	10.9%

 $<sup>{\</sup>it 1) Superpriority recoveries are entirely from SSB. Manufacturing, which holds majority of the cash \& cash equivalents.}$ 

National Bedding Company, LLC

	D	ebtor Est.			Natio	nal Bedding	Company, LLC					Consolid	ated	
	В	ook Value		Low\$	_	High \$	Low %	High %		Low\$	_ 1	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds	_													
Cash & Cash Equivalents	\$	2.0	\$	2.0	\$	2.0	100.0%	100.0%	\$	191.6	\$	191.6	100.0%	100.0%
Accounts Receivable		60.1		45.0		54.1	75.0%	90.0%		93.3		112.0	74.5%	89.4%
Inventory		-		8		-	0.0%	0.0%		-		4	0.0%	0.0%
Prepaid Expenses & Deposits		3.9		8		8	0.0%	0.0%		20.00		40.0	0.0%	0.0%
Property, Plant & Equipment		0.0		0.0		0.0	12.7% 0.0%	25.4%		56.0		89.6	18.2%	29.1%
Intangible Assets & Other Proceeds Non-Debtor Value		326.9 327.7		23,3		48.6	7.1%	14.8%		45.7 38.3		78,3 66,6	4.2% 11.7%	7.1%
Gross Liquidation Proceeds	\$	720.5	\$	70.3	\$	104.6	9.8%	14.5%	\$	424.9	\$	538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	(10.5)	5	(14.9)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a	-	(1.8)		(2.6)	n/a	n/a	*	(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		(1.2)		(1.8)	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs			\$	(13.4)	\$	(19.4)			\$	(81.1)	\$	(99.5)		- 1
Total Recoveries - After Wind-Down Costs		n/a	\$	56.9	\$	85.3	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$		\$	Ψ.	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	H	\$	8	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	43.6	\$	47.8	21.3%	23.3%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		13,4		37.5	1.6%	4.4%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	56.9	\$	85.3	5.4%	8.1%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	5	-	\$		0.0%	0.0%	\$	7	\$	-	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.0%
V. Administrative Claims														
Administrative Claims	\$	7.2	\$	-	\$	- 1	0.0%	0.0%	\$	27.3	\$	36,6	17.3%	23.2%
Total - Administrative Claims	\$	7.2	\$	- *	\$	-	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$	4	\$		\$	54	0.0%	0.0%	\$	-	\$	1	0.0%	0.0%
Total - Priority Claims	\$	-	\$		\$	8	0.0%	0.0%	\$	7	\$	- 6	0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	3.6	\$	4	\$		0.0%	0.0%	\$	-	\$		0.0%	0.0%
FLSO Deficiency Claims		739,8					0.0%	0.0%		-		1.2	0.0%	0.0%
Non-PTL Deficiency Claims		879.9				-	0.0%	0.0%		15		*	0.0%	0.0%
Administrative Deficiency Claims		7.2					0.0%	0.0%	_	£'			0.0%	0.0%
Total - General Unsecured Claims	\$	1,630.5	\$		\$		0.0%	0.0%	S	-	\$	*	0.0%	0.0%
VIII. Other Claims / Interests														
Intercompany Claims		n/a	\$	8	\$	0	0.0%	0.0%	\$	5	\$	-	0.0%	0.0%
Intercompany Interests		n/a		-			0.0%	0.0%		~		-	0.0%	0.0%
Other Intercompany Interests Equity Interests		n/a n/a					0.0%	0.0%					0.0%	0.0%
Total - Other Claims / Interests	\$	-	\$	-	\$		0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
											100			
Total Recoveries	\$	3,616.6	\$	56,9	\$	85.3	1,6%	2.4%	\$	343.8	\$	438.5	8.5%	10.9%

Serta International Holdco, LLC

	De	ebtor Est.			Sert	a Internation	al Holdco, LLC					Consolid	ated	
	Вс	ook Value	- 1	ow\$		High \$	Low %	High %		Low \$	(	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds														
Cash & Cash Equivalents	\$	-	\$	-	\$		0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.09
Accounts Receivable		- 6		+		-	0.0%	0.0%		93.3		112.0	74.5%	89.4
Inventory		-		-		-	0.0%	0.0%		-		1.0	0.0%	0.09
Prepaid Expenses & Deposits				17			0.0%	0.0%		56.0		89.6	0.0%	0.09 29.19
Property, Plant & Equipment Intangible Assets & Other Proceeds				2		- 6	0.0%	0.0%		45.7		78.3	18.2% 4.2%	7.19
Non-Debtor Value		21.4		6.5		8.1	30.4%	37.9%		38.3		66,6	11.7%	20.39
Gross Liquidation Proceeds	\$	21.4	\$	6.5	\$	8.1	30.4%	37.9%	\$	424.9	\$	538.0	20.4%	25.89
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	(1.0)	\$	(1.2)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		(0.2)		(0.2)	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		(0.1)		(0.1)	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs		9	\$	(1.2)	\$	(1.5)		-	\$	(81.1)	\$	(99.5)		- 11
Total Recoveries - After Wind-Down Costs		n/a	\$	5.3	\$	6.6	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	-	\$		0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.09
Total - Super Priority	\$	50.9	\$		\$	18	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.09
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	1.5	\$	0.4	0.8%	0.2%	\$	204.8	\$	204.8	100.0%	100.09
FLSO Term Loan Claims		843.4		3.7		6.3	0.4%	0.7%		60.8		146.2	7.2%	17.39
Total - PTL Claims	\$	1,048.2	\$	5.3	\$	6.6	0.5%	0.6%	\$	265.7	\$	351.0	25.3%	33.59
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	5	-	\$	-	0.0%	0.0%	\$		\$	-	0.0%	0.09
Total - Non-PTL Claims	\$	879.9	\$		\$		0.0%	0.0%	\$	1.4	\$	-	0.0%	0.09
V. Administrative Claims														
Administrative Claims	\$	-	\$	-	\$		0.0%	0.0%	\$	27.3	\$	36,6	17.3%	23.29
Total - Administrative Claims	\$	è	\$	-	\$	×	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.29
VI. Priority Claims														
Priority Tax Claims	\$		\$		\$	91	0.0%	0.0%	\$	-	\$		0.0%	0.09
Total - Priority Claims	\$	4	\$	-4.	\$	9	0.0%	0.0%	\$	+	\$	- 6	0.0%	0.09
VII. General Unsecured Claims														
General Unsecured Claims	\$	- 2	\$	-	\$	-	0.0%	0.0%	5	-	\$	4	0.0%	0.09
FLSO Deficiency Claims		739,8					0.0%	0.0%		-		3	0.0%	0.0
Non-PTL Deficiency Claims		879.9				-	0.0%	0.0%		2			0.0%	0.09
Administrative Deficiency Claims				14			0.0%	0.0%					0.0%	0.09
Total - General Unsecured Claims	\$	1,619.7	\$		\$	-	0.0%	0.0%	\$		\$		0.0%	0.09
VIII. Other Claims / Interests														
Intercompany Claims		n/a	\$	8	\$	0	0.0%	0.0%	\$	-	\$	1	0.0%	0.09
Intercompany Interests		n/a		9		Ψ.	0.0%	0.0%		-		- 1	0.0%	0.09
Other Intercompany Interests		n/a					0.0%	0.0%		*1			0.0%	0.09
Equity Interests		n/a			*		0.0%	0.0%	-	(*)			0.0%	0.09
Total - Other Claims / Interests	\$		\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.09
Total Recoveries	\$	3,598.7	\$	5.3	\$	6.6	0.1%	0.2%	\$	343.8	\$	438.5	8.5%	10.99

 $<sup>1) \, \</sup>textit{Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash \& cash equivalents.}$ 

Simmons Bedding Company, LLC

	De	ebtor Est.			Simn	nons Bedding	Company, LLC					Consolid	ated	
	Во	ok Value	- 1	ow\$		High \$	Low %	High %		Low\$	(	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds	*													
Cash & Cash Equivalents	\$	4	\$	18	\$		0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.0%
Accounts Receivable		49.6		37.2		44.7	75.0%	90.0%		93.3		112.0	74.5%	89.4%
Inventory		11.0		-		-	0.0%	0.0%		-2		4.0	0.0%	0.0%
Prepaid Expenses & Deposits		3.4		-		(8)	0.0%	0.0%				-	0.0%	0.0%
Property, Plant & Equipment		0.4		0.0		0.0	0.0%	0.0%		56.0		89.6	18.2%	29.1%
Intangible Assets & Other Proceeds				15		-	0.0%	0.0%		45.7		78.3	4.2%	7.1%
Non-Debtor Value		0.5	-	0,5		0.5	100.0%	100.0%		38,3		66,6	11.7%	20.3%
Gross Liquidation Proceeds	\$	54.0	\$	37.7	\$	45.2	69.9%	83.7%	\$	424.9	\$	538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	(5.6)	\$	(6.4)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		(0.9)		(1.1)	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		(0.6)		(0.8)	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs		9	\$	(7.2)	\$	(8.4)			\$	(81.1)	\$	(99.5)		- 4
Total Recoveries - After Wind-Down Costs		n/a	\$	30.5	\$	36.8	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	9	\$	Ψ.	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	*	\$		0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	30.2	\$	36.4	14.8%	17.8%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		0.3		0.4	0.0%	0.0%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	30.5	\$	36.8	2.9%	3.5%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	\$		\$		0.0%	0.0%	\$	÷	\$	-	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$		\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
V. Administrative Claims														
Administrative Claims	\$	17.8	\$		\$	-	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
Total - Administrative Claims	\$	17.8	\$	- 1	\$		0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$		\$		\$	(5)	0.0%	0.0%	\$	*	\$		0.0%	0.0%
Total - Priority Claims	\$		\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	12.7	\$	*	\$		0.0%	0.0%	\$	*	\$		0.0%	0.0%
FLSO Deficiency Claims		739,8					0.0%	0.0%					0.0%	0.0%
Non-PTL Deficiency Claims		879.9				-	0.0%	0.0%		-			0.0%	0.0%
Administrative Deficiency Claims  Total - General Unsecured Claims	ė	17.8	ė	-	ė	-	0.0%	0.0%	-	-			0.0%	0.0%
	1,4	1,650.3	\$				0.0%	0.0%			-		0.0%	0.0%
VIII. Other Claims / Interests		-/-	\$		Ś		0.0%	0.0%	s		ė		0.0%	0.0%
Intercompany Claims Intercompany Interests		n/a n/a	>	0	>		0.0%	0.0%	>		\$		0.0%	0.0%
Other Intercompany Interests		n/a		~		2	0.0%	0.0%		2			0.0%	0.0%
Equity Interests		n/a		-			0.0%	0.0%		(*)			0.0%	0.0%
Total - Other Claims / Interests	\$		\$	-	\$		0.0%	0.0%	\$		\$	-	0.0%	0.0%
	-	9.632		9241	-	30.2	9.544	0.000	-	3680		1000	0.894	02.04
Total Recoveries	\$	3,647.1	\$	30.5	\$	36.8	0.8%	1.0%	\$	343.8	\$	438.5	8.5%	10.9%

 $<sup>{\</sup>it 1) Superpriority recoveries are entirely from SSB. Manufacturing, which holds majority of the cash \& cash equivalents.}$ 

(\$ in Millions, unless otherwise noted)

SSB Logistics, LLC

	De	btor Est.			SSB Logis	stics, LLC					Consolid	ated	
	Вс	ok Value	-1	ow\$	High \$	Low %	High %		Low\$	7	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds	*												
Cash & Cash Equivalents	S		\$		\$ -	0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.09
Accounts Receivable		4		-	6.1	0.0%	0.0%		93.3		112.0	74.5%	89.49
Inventory		-			+	0.0%	0.0%		(8)		114.11	0.0%	0.09
Prepaid Expenses & Deposits		-		-	18	0.0%	0.0%		-			0.0%	0.09
Property, Plant & Equipment		-		- 5	(8)	0.0%	0.0%		56.0		89.6	18.2%	29.1
Intangible Assets & Other Proceeds		-		-	-	0.0%	0.0%		45.7		78.3	4.2%	7.19
Non-Debtor Value				~	~	0.0%	0.0%	_	38,3		66.6	11.7%	20.39
Gross Liquidation Proceeds	\$	4	\$	٠	\$	0.0%	0.0%	\$	424.9	\$	538.0	20.4%	25.85
Creditor Recovery Waterfall / Use of Proceeds													
I. Wind Down Costs													
Wind-Down Costs		n/a	\$		\$ 5-1	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a				n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a				n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs			\$	- 3	\$			\$	(81.1)	\$	(99.5)		*
Total Recoveries - After Wind-Down Costs		n/a	\$	ř	\$ *	n/a	n/a	\$	343.8	\$	438,5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>													
Super Priority DIP Claims	\$	50.9	\$		\$ Ψ.	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.09
Total - Super Priority	\$	50.9	\$	×	\$	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.09
III. PTL Claim Recoveries													
FLFO Term Loan Claims	\$	204.8	\$	-	\$	0.0%	0.0%	\$	204.8	\$	204.8	100.0%	100.09
FLSO Term Loan Claims		843.4		-	*	0.0%	0.0%		60.8		146.2	7.2%	17.39
Total - PTL Claims	\$	1,048.2	\$	*	\$ 9	0.0%	0.0%	\$	265.7	\$	351.0	25.3%	33.59
IV. Non-PTL Claim Recoveries													
Non-PTL Claims	\$	879.9	5	-	\$ - 5	0.0%	0.0%	\$	÷	\$	-	0.0%	0.09
Total - Non-PTL Claims	\$	879.9	\$		\$ -	0.0%	0.0%	\$		\$	-	0.0%	0.09
V. Administrative Claims													
Administrative Claims	\$		\$		\$ - 1	0.0%	0.0%	\$	27.3	\$	36,6	17.3%	23.29
Total - Administrative Claims	\$	÷	\$		\$	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.29
VI. Priority Claims													
Priority Tax Claims	\$	÷	\$	1,6	\$ *	0.0%	0.0%	\$	*	\$	÷	0.0%	0.09
Total - Priority Claims	\$	-	\$		\$	0.0%	0.0%	\$		\$	- 1	0.0%	0.09
VII. General Unsecured Claims													
General Unsecured Claims	\$	3.	\$	-	\$	0.0%	0.0%	\$		\$		0.0%	0.0
FLSO Deficiency Claims		739,8		-		0.0%	0.0%		*			0.0%	0.09
Non-PTL Deficiency Claims		879.9		14		0.0%	0.0%		(£1)		*	0.0%	0.09
Administrative Deficiency Claims		y Javasa				0.0%	0.0%	_				0.0%	0.0
Total - General Unsecured Claims	\$	1,619.7	\$		\$ -	0.0%	0.0%	\$	-	\$	*	0.0%	0.09
VIII. Other Claims / Interests													
Intercompany Claims		n/a	\$	8	\$ -	0.0%	0.0%	\$	-	\$	-	0.0%	0.0
Intercompany Interests		n/a		0	~	0.0%	0.0%		-			0.0%	0.0
Other Intercompany Interests		n/a		0	- 2	0.0%	0.0%		(*)		-	0.0%	0.0
Equity Interests		n/a			- 8	0.0%	0.0%		(*)		1.5	0.0%	0.09
Total - Other Claims / Interests	\$	7	\$		\$ -	0.0%	0.0%	\$		\$	*	0.0%	0.09
Total Recoveries	\$	3,598.7	\$	- 4	\$	0.0%	0.0%	\$	343.8	Š	438.5	8.5%	10.99

 $<sup>{\</sup>it 1) Superpriority recoveries are entirely from SSB. Manufacturing, which holds majority of the cash \& cash equivalents.}$ 

SSB Hospitality, LLC

	D	ebtor Est.				SSB Hospi	tality, LLC					Consolid	ated	
	В	ook Value		Low\$		High \$	Low %	High %		Low\$	- 1	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds	-													
Cash & Cash Equivalents	\$	- 4	\$		\$	4	0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.0%
Accounts Receivable		- 6		-		8	0.0%	0.0%		93.3		112.0	74.5%	89.4%
Inventory				8		-	0.0%	0.0%		9		1.0	0.0%	0.0%
Prepaid Expenses & Deposits		-		1.5			0.0%	0.0%					0.0%	0.0%
Property, Plant & Equipment		-		15		-	0.0%	0.0%		56.0		89.6	18.2%	29.1%
Intangible Assets & Other Proceeds		-		-		~	0.0%	0.0%		45.7		78.3	4.2%	7.1%
Non-Debtor Value  Gross Liquidation Proceeds	\$		\$		\$	-	0.0%	0.0%	\$	38,3 424.9	ė	66,6 <b>538.0</b>	11.7% 20.4%	20.3% 25.8%
Gross Equivation Proceeds	,		,		•		0.0%	0.076	,	424.3	,	336.0	20.476	23.67
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$		\$	(+)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a					n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a					n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs			\$		\$				\$	(81.1)		(99.5)		
Total Recoveries - After Wind-Down Costs		n/a	\$		\$	*	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	19	\$	Ψ.	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	- 8	\$		0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	-	\$	-	0.0%	0.0%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		-		*	0.0%	0.0%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	*	\$		0.0%	0.0%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	5	ű.	\$	3,	0.0%	0.0%	\$		\$	-	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.0%
V. Administrative Claims														
Administrative Claims	\$	+	\$		\$		0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
Total - Administrative Claims	\$		\$	- *	\$		0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$	4	\$		\$	54	0.0%	0.0%	\$	*	\$		0.0%	0.0%
Total - Priority Claims	\$	-	\$		\$		0.0%	0.0%	\$		\$	- 4	0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	3	\$		\$		0.0%	0.0%	\$		\$		0.0%	0.0%
FLSO Deficiency Claims		739,8					0.0%	0.0%		*			0.0%	0.0%
Non-PTL Deficiency Claims		879.9					0.0%	0.0%		1			0.0%	0.0%
Administrative Deficiency Claims							0.0%	0.0%	_				0.0%	0.0%
Total - General Unsecured Claims	\$	1,619.7	\$		\$	-	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
VIII. Other Claims / Interests		100			-07		0.455		- 05		-			5,400
Intercompany Claims		n/a	\$	-	\$	0	0.0%	0.0%	\$	-	\$	-	0.0%	0.0%
Intercompany Interests		n/a		0			0.0%	0.0%		~		1	0.0%	0.0%
Other Intercompany Interests		n/a				- 3	0.0%	0.0%		**			0.0%	0.0%
Equity Interests  Total - Other Claims / Interests	\$	n/a	\$		\$	- 0	0.0%	0.0%	\$		\$		0.0%	0.0%
rotal - Other Claims / Interests	•		,		þ		0.0%	0.0%	3		2		0.0%	0.0%
Total Recoveries	\$	3,598.7	\$		\$		0.0%	0.0%	\$	343.8	\$	438.5	8.5%	10.9%

## SSB Manufacturing Company

	De	ebtor Est.			SSB	Manufacturi	ng Company					Consolid	lated	
	Вс	ook Value		Low\$		High \$	Low %	High %		Low\$	- 0	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds												-		
Cash & Cash Equivalents	Ś	184.3	\$	184.3	\$	184.3	100.0%	100.0%	\$	191.6	\$	191,6	100.0%	100.0%
Accounts Receivable		1.3		0.4		0.5	29.0%	34.8%		93.3		112.0	74.5%	89.4%
Inventory		+		8			0.0%	0.0%		(8)		4.0	0.0%	0.0%
Prepaid Expenses & Deposits		1.4				9.	0.0%	0.0%		3-1		-	0.0%	0.0%
Property, Plant & Equipment		173.4		40.4		66.4	23.3%	38.3%		56.0		89.6	18.2%	29.1%
Intangible Assets & Other Proceeds		252.0		0.0		3.	0.0%	0.0%		45.7		78.3	4.2%	7.1%
Non-Debtor Value  Gross Liquidation Proceeds	\$	7,8 <b>620.3</b>	\$	5.5 230.7	ė	6,3 <b>257.5</b>	70.7% <b>37.2</b> %	80.4% 41.5%	\$	38.3 424.9	é	66,6 <b>538.0</b>	11.7% 20.4%	20.3% <b>25.8</b> %
GIOSS Equidation Proceeds	,	020.3	,	230.7	,	237.3	37.270	41.376	,	424.3	,	336.0	20.476	23.67
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	(34.3)	\$	(36.7)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		(5.8)		(6.5)	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		(3.9)		(4.4)	n/a	n/a	_	(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs			\$	(44.0)		(47.6)			\$	(81.1)		(99.5)		
Total Recoveries - After Wind-Down Costs		n/a	\$	186.7	\$	209.8	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	50.9	\$	50.9	100.0%	100.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	50.9	\$	50.9	100.0%	100.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	104.3	\$	101.6	50.9%	49.6%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		13.9		33.7	1.6%	4.0%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	118.2	\$	135.4	11.3%	12.9%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	5	-	\$	-	0.0%	0.0%	\$		\$	-	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$		\$	•	0.0%	0.0%	\$	-	\$	•	0.0%	0.0%
V. Administrative Claims														
Administrative Claims	\$	76.1	\$	17.5	\$	23.6	23.1%	31.0%	\$	27.3	\$	36,6	17.3%	23.2%
Total - Administrative Claims	\$	76.1	\$	17.5	\$	23.6	23.1%	31.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$		\$		\$	(5)	0.0%	0.0%	\$	-	\$		0.0%	0.0%
Total - Priority Claims	\$	-	\$		\$	9	0.0%	0.0%	\$	*	\$	-	0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	71.3	\$		\$		0.0%	0.0%	\$		\$		0.0%	0.0%
FLSO Deficiency Claims		739,8		*		*	0.0%	0.0%		*			0.0%	0.0%
Non-PTL Deficiency Claims		879.9					0.0%	0.0%		18			0.0%	0.0%
Administrative Deficiency Claims		55.5				*	0.0%	0.0%	_			- 2	0.0%	0.0%
Total - General Unsecured Claims	3	1,746.6	>		>		0.0%	0.0%	5		>	-	0.0%	0.0%
VIII. Other Claims / Interests							2.14	2 645	-				2.20	2.92
Intercompany Claims		n/a	\$	8	\$	6	0.0%	0.0%	\$	9	\$	-	0.0%	0.0%
Intercompany Interests Other Intercompany Interests		n/a n/a					0.0%	0.0%					0.0%	0.0%
Equity Interests		n/a n/a		~		2	0.0%	0.0%					0.0%	0.0%
Total - Other Claims / Interests	\$	-	\$	-	\$	-	0.0%	0.0%	\$		\$		0.0%	0.0%
TO CHE WAS LEGATION OF THE PARTY OF THE PART							0.4.2				1.00			0.10

 $<sup>1) \, \</sup>textit{Superpriority recoveries are entirely from SSB Manufacturing, which holds majority of the cash \& cash equivalents.}$ 

(\$ in Millions, unless otherwise noted)

SSB Retail, LLC

	D	ebtor Est.				SSB Ret	ail, LLC					Consolid	ated	
	В	ook Value	-1	ow\$	300	High \$	Low %	High %		Low\$	1	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds					-									
Cash & Cash Equivalents	\$		\$		\$	-	0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.09
Accounts Receivable		4		-		8.1	0.0%	0.0%		93.3		112.0	74.5%	89.49
Inventory		4		-		-	0.0%	0.0%		9.		0.4.0	0.0%	0.09
Prepaid Expenses & Deposits		-		-		-	0.0%	0.0%		30		-	0.0%	0.09
Property, Plant & Equipment		-		-		-	0.0%	0.0%		56.0		89.6	18.2%	29.19
Intangible Assets & Other Proceeds		-		-		~	0.0%	0.0%		45.7		78.3	4.2%	7.19
Non-Debtor Value		*		-		-	0.0%	0.0%		38,3		66.6	11.7%	20.39
Gross Liquidation Proceeds	\$	4	\$		\$		0.0%	0.0%	\$	424.9	\$	538.0	20.4%	25.89
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$		\$	5-1	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a				1.0	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a					n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs			\$		\$				\$	(81.1)	\$	(99.5)	•	-
Total Recoveries - After Wind-Down Costs		n/a	\$	*	\$		n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$		\$	Ψ.	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.09
Total - Super Priority	\$	50.9	\$	*	\$		0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.09
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	-	\$		0.0%	0.0%	\$	204.8	\$	204.8	100.0%	100.09
FLSO Term Loan Claims		843.4		-		*	0.0%	0.0%		60.8		146.2	7.2%	17.39
Total - PTL Claims	\$	1,048.2	\$	*	\$		0.0%	0.0%	\$	265.7	\$	351.0	25.3%	33.59
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	\$	-	\$	3,	0.0%	0.0%	\$	-	\$	÷	0.0%	0.09
Total - Non-PTL Claims	\$	879.9	\$		\$	- 0	0.0%	0.0%	\$	-	\$	-	0.0%	0.09
V. Administrative Claims														
Administrative Claims	\$	+	\$		\$		0.0%	0.0%	\$	27.3	\$	36,6	17.3%	23.29
Total - Administrative Claims	\$		\$	- *	\$		0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.29
VI. Priority Claims														
Priority Tax Claims	\$	4	\$	÷	\$	54	0.0%	0.0%	\$	Ę.	\$	-	0.0%	0.09
Total - Priority Claims	\$	-	\$		\$		0.0%	0.0%	\$	*	\$		0.0%	0.09
VII. General Unsecured Claims														
General Unsecured Claims	\$	3	\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.09
FLSO Deficiency Claims		739,8					0.0%	0.0%		-			0.0%	0.09
Non-PTL Deficiency Claims		879.9				-	0.0%	0.0%		12		*	0.0%	0.09
Administrative Deficiency Claims				14			0.0%	0.0%	_	A.			0.0%	0.09
Total - General Unsecured Claims	\$	1,619.7	\$		\$	-	0.0%	0.0%	\$	-	\$	*	0.0%	0.09
VIII. Other Claims / Interests														
Intercompany Claims		n/a	\$	8	\$	-	0.0%	0.0%	\$	-	\$		0.0%	0.09
Intercompany Interests		n/a		9		~	0.0%	0.0%		-		-	0.0%	0.09
Other Intercompany Interests		n/a		0		3	0.0%	0.0%		(2)			0.0%	0.09
Equity Interests		n/a					0.0%	0.0%		(7)			0.0%	0.09
Total - Other Claims / Interests	\$	7	\$	- 21	\$		0.0%	0.0%	\$		\$	-	0.0%	0.09
Total Recoveries	\$	3,598.7	\$		\$		0.0%	0.0%	\$	343.8	\$	438.5	8.5%	10.99

(\$ in Millions, unless otherwise noted)

The Simmons Manufacturing Co., LLC

	De	ebtor Est.		The	e Sin	mons Manui	acturing Co., LL	.c				Consolid	ated	
		ook Value		ow\$		High \$	Low %	High %		Low \$	_ (	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds														
Cash & Cash Equivalents	\$	2.0	\$	2.0	\$	2.0	100.0%	100.0%	\$	191.6	\$	191.6	100.0%	100.09
Accounts Receivable		-		-		8/	0.0%	0.0%		93.3		112.0	74.5%	89.49
Inventory				-		+	0.0%	0.0%				4.0	0.0%	0.09
Prepaid Expenses & Deposits		3		-		8	0.0%	0.0%		3-1		-	0.0%	0.09
Property, Plant & Equipment		10.0		12.0		16.0	120.1%	160.1%		56.0		89.6	18.2%	29.19
Intangible Assets & Other Proceeds		7					0.0%	0.0%		45.7		78.3	4.2%	7.19
Non-Debtor Value				*		-	0.0%	0.0%	_	38,3		66.6	11.7%	20.39
Gross Liquidation Proceeds	\$	12.0	\$	14.0	,	18.0	116.8%	150.3%	\$	424.9	>	538.0	20.4%	25.89
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	(2.1)	\$	(2.6)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		(0.3)		(0.5)	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		(0.2)		(0.3)	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs			\$	(2.7)	\$	(3.3)			\$	(81.1)	\$	(99.5)		
Total Recoveries - After Wind-Down Costs		n/a	\$	11.3	\$	14.6	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	-	\$		0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.09
Total - Super Priority	\$	50.9	\$	*	\$		0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.09
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	1.6	\$	1.6	0.8%	0.8%	\$	204.8	\$	204.8	100.0%	100.09
FLSO Term Loan Claims		843.4		-			0.0%	0.0%		60.8		146.2	7.2%	17.39
Total - PTL Claims	\$	1,048.2	\$	1.6	\$	1.6	0.2%	0.2%	\$	265.7	\$	351.0	25.3%	33.59
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	\$	-	\$	- 0	0.0%	0.0%	\$		\$		0.0%	0.09
Total - Non-PTL Claims	\$	879.9	\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.09
V. Administrative Claims														
Administrative Claims	\$	38.1	\$	9.7	\$	13.1	25.5%	34.3%	\$	27.3	\$	36,6	17.3%	23.29
Total - Administrative Claims	\$	38.1	\$	9.7	\$	13.1	25.5%	34.3%	\$	27.3	\$	36.6	17.3%	23.29
VI. Priority Claims														
Priority Tax Claims	\$	à	\$		\$	51	0.0%	0.0%	\$	*	\$	÷	0.0%	0.09
Total - Priority Claims	\$	-	\$		\$		0.0%	0.0%	\$	*	\$	- 4	0.0%	0.09
VII. General Unsecured Claims														
General Unsecured Claims	\$	25,8	\$		\$		0.0%	0.0%	\$	*	\$		0.0%	0.09
FLSO Deficiency Claims		739,8					0.0%	0.0%		*			0.0%	0.09
Non-PTL Deficiency Claims		879.9					0.0%	0.0%		2			0.0%	0.09
Administrative Deficiency Claims		26.7		-			0.0%	0.0%	_	*			0.0%	0.09
Total - General Unsecured Claims	5	1,672.3	\$		>		0.0%	0.0%	>		>		0.0%	0.09
VIII. Other Claims / Interests		3.5					0.42	-					4.54	9,40
Intercompany Claims		n/a	\$	6	\$	0	0.0%	0.0%	\$	-	\$	-	0.0%	0.09
Intercompany Interests		n/a				-	0.0%	0.0%		~		-	0.0%	0.09
Other Intercompany Interests		n/a		0			0.0%	0.0%		7			0.0%	0.09
Equity Interests  Total - Other Claims / Interests	\$	n/a	\$	-	\$	-	0.0%	0.0%	\$		\$	- 11	0.0%	0.09
iotai - Other Claims / Interests	•		4	1.2	4		0.0%	0.0%	3		3		0.0%	0.07
Total Recoveries	\$	3,689.3	\$	11.3	\$	14.6	0.3%	0.4%	\$	343.8	\$	438.5	8.5%	10.99

(\$ in Millions, unless otherwise noted)

Tomorrow Sleep LLC

	De	ebtor Est.				Tomorrow S	leep LLC					Consolid	ated	
	В	ok Value	L	ow\$		High \$	Low %	High %		Low\$	- 1	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds	-													
Cash & Cash Equivalents	\$	2	\$	14	\$		0.0%	0.0%	\$	191.6	\$	191,6	100.0%	100.09
Accounts Receivable		0.0		0.0		0.0	75.0%	90.0%		93.3		112.0	74.5%	89.49
Inventory		-		8			0.0%	0.0%		9		0.4.0	0.0%	0.09
Prepaid Expenses & Deposits		-		-		8	0.0%	0.0%				-	0.0%	0.0%
Property, Plant & Equipment		-		- 8		-	0.0%	0.0%		56.0		89.6	18.2%	29.19
Intangible Assets & Other Proceeds		-		-		8	0.0%	0.0%		45.7		78.3	4.2%	7.1%
Non-Debtor Value		-		-		5-5	0.0%	0.0%		38,3		66.6	11.7%	20.3%
Gross Liquidation Proceeds	\$	0.0	\$	0.0	\$	0.0	75.0%	90.0%	\$	424.9	\$	538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	(0.0)	\$	(0.0)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		(0.0)		(0.0)	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		(0.0)		(0.0)	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs			\$	(0.0)	\$	(0.0)		-	\$	(81.1)	\$	(99.5)	2	- 1
Total Recoveries - After Wind-Down Costs		n/a	\$	0.0	\$	0.0	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	-	\$	Ψ.	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	*	\$	*	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	0.0	\$	0.0	0.0%	0.0%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		-			0.0%	0.0%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	0.0	\$	0.0	0.0%	0.0%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	\$	-	\$	- 2	0.0%	0.0%	\$	5	\$	÷	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$		\$	- 00	0.0%	0.0%	\$	-	\$		0.0%	0.09
V. Administrative Claims														
Administrative Claims	\$	+	\$		\$	91	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
Total - Administrative Claims	\$	*	\$		\$	- *	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$	ė	\$		\$	(5)	0.0%	0.0%	\$	*	\$	¥	0.0%	0.0%
Total - Priority Claims	\$	-	\$		\$		0.0%	0.0%	\$	*	\$	- 4	0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	3	\$		\$		0.0%	0.0%	\$	~	\$		0.0%	0.0%
FLSO Deficiency Claims		739,8				*	0.0%	0.0%		-			0.0%	0.0%
Non-PTL Deficiency Claims		879.9					0.0%	0.0%		(2)		-	0.0%	0.0%
Administrative Deficiency Claims						-	0.0%	0.0%	_			-	0.0%	0.0%
Total - General Unsecured Claims	\$	1,619.7	\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.0%
VIII. Other Claims / Interests		3.5			40		0.74	766	- 20				15.56	3.90
Intercompany Claims		n/a	\$	-	\$	8	0.0%	0.0%	\$	-	\$	-	0.0%	0.09
Intercompany Interests		n/a		-			0.0%	0.0%		-			0.0%	0.09
Other Intercompany Interests Equity Interests		n/a n/a		~		3	0.0%	0.0%		-			0.0%	0.0%
Total - Other Claims / Interests	\$	n/a	\$	-	\$		0.0%	0.0%	\$		\$		0.0%	0.09
And Andrews	*			180			0.073	0.078			*		0.078	0.07
Total Recoveries	\$	3,598.7	\$	0.0	\$	0.0	0.0%	0.0%	\$	343.8	\$	438.5	8.5%	10.9%

(\$ in Millions, unless otherwise noted)

Tuft & Needle, LLC

	De	ebtor Est.				Tuft & Nee	dle, LLC					Consolid	ated	
	Вс	ok Value	- 1	ow\$		High \$	Low %	High %		Low\$	7	High \$	Low %	High %
Summary of Assets & Liquidation Proceeds	_													
Cash & Cash Equivalents	\$	3.3	\$	3.3	\$	3.3	100.0%	100.0%	\$	191.6	\$	191.6	100.0%	100.09
Accounts Receivable		4.0		3.0		3.6	75.0%	90.0%		93.3		112.0	74.5%	89.49
Inventory		-		8		Θ.	0.0%	0.0%		-		4	0.0%	0.09
Prepaid Expenses & Deposits		0.9		8		8	0.0%	0.0%		-		8	0.0%	0.09
Property, Plant & Equipment		8.9		0.3		0.7	3.7%	7.5%		56.0		89.6	18.2%	29.19
Intangible Assets & Other Proceeds		61.9		3.3		5.2	5.3%	8.5%		45.7		78.3	4.2%	7.19
Non-Debtor Value  Gross Liquidation Proceeds	\$	78.9	\$	9.9	\$	12.8	0.0%	0.0% 16.2%	\$	38.3 424.9	\$	66,6 <b>538.0</b>	11.7% 20.4%	20.39
							20000				*			
Creditor Recovery Waterfall / Use of Proceeds  I. Wind Down Costs														
		-0.00	0	4		72.49				100 01		122.20		941
Wind-Down Costs		n/a	\$	(1.5)	\$	(1.8)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees Trustee Professionals		n/a n/a		(0.2)		(0.3)	n/a n/a	n/a		(10.6)		(13.6) (9.2)	n/a n/a	n/a n/a
Total - Wind Down Costs		11/4	\$	(1.9)	\$	(2.4)	-	n/a	\$	(81.1)	\$	(99.5)	-	11/4
Total Recoveries - After Wind-Down Costs		n/a	\$	8.0		10.4	n/a	n/a	\$	343.8		438,5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
		50.0					0.09/	0.00/		F0.0		F0.0	100.00/	100.00
Super Priority DIP Claims  Total - Super Priority	\$	50.9 <b>50.9</b>	\$	-	\$		0.0%	0.0%	\$	50.9 <b>50.9</b>	- 0.1	50.9 50.9	100.0%	100.09
	\$	50.9	,		Þ		0.0%	0.0%	,	50.9	3	50.9	100.0%	100.07
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	5.9	\$	5.8	2.9%	2.9%	\$	204.8	\$	204.8	100.0%	100.09
FLSO Term Loan Claims		843.4		2.1		4.6	0.2%	0.5%		60.8		146.2	7.2%	17.39
Total - PTL Claims	\$	1,048.2	\$	8.0	\$	10.4	0.8%	1.0%	\$	265.7	\$	351.0	25.3%	33.59
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	5	(0.0)	\$	-	0.0%	0.0%	\$	ž,	\$	-	0.0%	0.09
Total - Non-PTL Claims	\$	879.9	\$	(0.0)	\$	-	0.0%	0.0%	\$		\$		0.0%	0.09
V. Administrative Claims														
Administrative Claims	\$	4.6	\$	18	\$	+1	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.29
Total - Administrative Claims	\$	4.6	\$	*	\$		0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.29
VI. Priority Claims														
Priority Tax Claims	\$	-	\$		\$	9	0.0%	0.0%	\$	Ψ.	\$		0.0%	0.09
Total - Priority Claims	\$	-	\$		\$	8	0.0%	0.0%	\$	*	\$	- 4	0.0%	0.09
VII. General Unsecured Claims														
General Unsecured Claims	\$	7.3	\$		\$		0.0%	0.0%	\$	-	\$		0.0%	0.09
FLSO Deficiency Claims		739,8					0.0%	0.0%		-			0.0%	0.09
Non-PTL Deficiency Claims		879.9				*	0.0%	0.0%		(0)			0.0%	0.09
Administrative Deficiency Claims		4.6					0.0%	0.0%		*			0.0%	0.09
Total - General Unsecured Claims	Ş	1,631.7	\$		\$		0.0%	0.0%	\$		\$		0.0%	0.09
VIII. Other Claims / Interests		4.0			40		0.845	766					W 545	5.90
Intercompany Claims		n/a	\$	8	\$	18	0.0%	0.0%	\$	-	\$		0.0%	0.09
Other Intercompany Interests		n/a		-			0.0%	0.0%		-			0.0%	0.09
Other Intercompany Interests Equity Interests		n/a n/a		~		- 3	0.0%	0.0%					0.0%	0.09
Total - Other Claims / Interests	\$	-	\$	9	\$		0.0%	0.0%	\$	-	\$		0.0%	0.09
and the same of th								17.77			100		12.20	

## World of Sleep Outlets, LLC

	Debtor Est. Book Value		World of Sleep Outlets, LLC						Consolidated					
			Low\$ High\$			High \$	Low % High %		Low \$		High \$		Low %	High %
Summary of Assets & Liquidation Proceeds														
Cash & Cash Equivalents	\$	4	\$	18	\$		0.0%	0.0%	\$	191.6	\$	191.6	100.0%	100.0%
Accounts Receivable		0.4		0.3		0.4	75.0%	90.0%		93.3		112.0	74.5%	89.4%
Inventory		+		8			0.0%	0.0%		-		4	0.0%	0.0%
Prepaid Expenses & Deposits		0.0		-			0.0%	0.0%		-		*	0.0%	0.0%
Property, Plant & Equipment		1.8		0.0		0.0	1.2%	2.4%		56.0		89.6	18.2%	29.1%
Intangible Assets & Other Proceeds						-	0.0%	0.0%		45.7		78.3	4.2%	7.1%
Non-Debtor Value		(9.0		•		×	0.0%	0.0%	_	38,3		66,6	11.7%	20.3%
Gross Liquidation Proceeds	\$	2.2	\$	0.3	\$	0.4	14.4%	18.1%	\$	424.9	\$	538.0	20.4%	25.8%
Creditor Recovery Waterfall / Use of Proceeds														
I. Wind Down Costs														
Wind-Down Costs		n/a	\$	(0.0)	\$	(0.1)	n/a	n/a	\$	(63.2)	\$	(76.7)	n/a	n/a
Trustee Fees		n/a		(0.0)		(0.0)	n/a	n/a		(10.6)		(13.6)	n/a	n/a
Trustee Professionals		n/a		(0.0)		(0.0)	n/a	n/a		(7.2)		(9.2)	n/a	n/a
Total - Wind Down Costs		•	\$	(0.1)	\$	(0.1)		-	\$	(81.1)	\$	(99.5)	*	•
Total Recoveries - After Wind-Down Costs		n/a	\$	0.3	\$	0.3	n/a	n/a	\$	343.8	\$	438.5	n/a	n/a
II. Super Priority Claim Recoveries <sup>1</sup>														
Super Priority DIP Claims	\$	50.9	\$	. 9	\$	H	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
Total - Super Priority	\$	50.9	\$	*	\$	8	0.0%	0.0%	\$	50.9	\$	50.9	100.0%	100.0%
III. PTL Claim Recoveries														
FLFO Term Loan Claims	\$	204.8	\$	0.2	\$	0.3	0.1%	0.1%	\$	204.8	\$	204.8	100.0%	100.0%
FLSO Term Loan Claims		843.4		0.0		0.0	0.0%	0.0%		60.8		146.2	7.2%	17.3%
Total - PTL Claims	\$	1,048.2	\$	0.3	\$	0.3	0.0%	0.0%	\$	265.7	\$	351.0	25.3%	33.5%
IV. Non-PTL Claim Recoveries														
Non-PTL Claims	\$	879.9	\$	-	\$	- 2	0.0%	0.0%	\$	Ţ	\$	-	0.0%	0.0%
Total - Non-PTL Claims	\$	879.9	\$		\$	-	0.0%	0.0%	\$	1,4-1	\$	-	0.0%	0.0%
V. Administrative Claims														
Administrative Claims	\$	-	\$		\$		0.0%	0.0%	\$	27.3	\$	36,6	17.3%	23.2%
Total - Administrative Claims	\$		\$		\$	- ×	0.0%	0.0%	\$	27.3	\$	36.6	17.3%	23.2%
VI. Priority Claims														
Priority Tax Claims	\$	*	\$		\$	-	0.0%	0.0%	\$	÷	\$		0.0%	0.0%
Total - Priority Claims	\$		\$	-8	\$		0.0%	0.0%	\$		\$		0.0%	0.0%
VII. General Unsecured Claims														
General Unsecured Claims	\$	0.7	\$	*	\$		0.0%	0.0%	\$	*	\$	-	0.0%	0.0%
FLSO Deficiency Claims		739,8				200	0.0%	0.0%		*			0.0%	0.0%
Non-PTL Deficiency Claims		879.9				*	0.0%	0.0%					0.0%	0.0%
Administrative Deficiency Claims	-	4				-	0.0%	0.0%	_				0.0%	0.0%
Total - General Unsecured Claims	\$	1,620.5	\$		\$	-	0.0%	0.0%	\$		\$	*	0.0%	0.0%
VIII. Other Claims / Interests														
Intercompany Claims		n/a	\$	8	\$	8	0.0%	0.0%	\$	-	\$	1	0.0%	0.0%
Intercompany Interests		n/a		9			0.0%	0.0%		~		1	0.0%	0.0%
Other Intercompany Interests		n/a		0		8	0.0%	0.0%		(2)			0.0%	0.0%
Equity Interests		n/a		~			0.0%	0.0%		*			0.0%	0.0%
Total - Other Claims / Interests	\$		\$		\$		0.0%	0.0%	\$		\$	-	0.0%	0.0%
Total Recoveries	\$	3,599.4	\$	0.3	ė	0.3	0.0%	0.0%	\$	343.8	ė	438.5	8.5%	10.9%

 $<sup>{\</sup>it 1) Superpriority recoveries are entirely from SSB. Manufacturing, which holds majority of the cash \& cash equivalents.}$ 

## **EXHIBIT F**

Valuation